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MAY 25 2006

Attorney Docket No. 0756-7230

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kiyoshi KATO

Serial No. 10/735,717

Filed: December 16, 2003

For: SEMICONDUCTOR MEMORY

ELEMENT, SEMICONDUCTOR

MEMORY DEVICE AND METHOD

OF FABRICATING THE SAME

) Group Art Unit: 2822

) Examiner: Mark V. Prenty

) CERTIFICATE OF FACSIMILE

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) Ashe M. Stamp

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RULE 312 AMENDMENT

Honorable Commissioner of Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Please consider the following amendments and remarks in connection with the
above-identified application.

Amendments to the Claims are reflected in the listing of claims which begins on
page 2 of this paper.

Remarks begin on page 9 of this paper.

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